

**CERTIFICATE**

2019

To the Clerk of Cowley County, State of Kansas

We, the undersigned, officers of

**Fire District 2**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted

as the maximum expenditures for the various funds for the year 2019; and

(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

		Page No.	2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit for 2019		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	6	71,839	62,858	8,106
Debt Service	10-113				
Non-Budgeted Funds		7			
<b>Totals</b>	xxxxxxxxxx		71,839	62,858	
Budget Summary		8	Resolution required? Vote publication required?		No
Neighborhood Revitalization Rebate					

Assisted by:

Address:

Email:

Final Assessed Valuation:	County Clerk's Use Only
Cowley County	6,051,995
Butler County	1,702,551
0	
0	
0	
Total Assessed Valuation	7,754,546
	November 1, 2018 Valuation

Attest: \_\_\_\_\_ 2018

County Clerk

Governing Body

CPA Summary
-------------

Fire District 2  
Cowley County

State of Kansas  
Special District  
2019

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 61,131
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 61,131

**2018 Valuation Information for Valuation Adjustments**

4. New improvements for 2018:	+ 72,904	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 435,220	
5b. Personal property 2017	- 645,035	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:	36,022	
7. Total valuation adjustment (sum of 4, 5c, 6)	108,926	
8. Total estimated valuation July, 1, 2018	7,752,090	
9. Total valuation less valuation adjustment (8 minus 7)	7,643,164	
10. Factor for increase (7 divided by 9)	0.01425	
11. Amount of increase (10 times 3)	+ \$ 871	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 62,002	
13. Debt service levy in this 2019 budget	0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	62,002	
15. Consumer Price Index for all urban consumers for calendar year 2017	0.014	
16. Consumer Price Index adjustment (3 times 15)	\$ 856	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 62,858	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019			
		MVT	RVT	16/20M Veh	Watercraft
General	61,131	4,590	137	441	60
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	61,131	4,590	137	441	60

County Treas Motor Vehicle Estimate 4,590

County Treas Recreational Vehicle Estimate 137

County Treas 16/20M Vehicle Estimate 441

County Treas Commercial Vehicle Tax Estimate 60

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07508

RVT Factor 0.00224

16/20M Factor 0.00721

Comm Veh Factor 0.00098

Watercraft Factor 0.00000

2019

Fire District 2  
Cowley County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Special Equipment	8,342			Resolution
<b>Totals</b>		8,342	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		8,342	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.



Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	303	3,753	3,753
Receipts:			
Ad Valorem Tax	55,717	61,131	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,591		
Motor Vehicle Tax	6,169	4,776	4,590
Recreational Vehicle Tax	149	116	137
16/20M Vehicle Tax	673	518	441
Commercial Vehicle Tax	71	59	60
Watercraft Tax			0
LAVTR			0
Correct beg balance	-272		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	12		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	64,110	66,600	5,228
Resources Available:	64,413	70,353	8,981
Expenditures:			
Other Operating	52,318	66,600	71,839
Transfer to Spl Equip	8,342		
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	60,660	66,600	71,839
Unencumbered Cash Balance Dec 31	3,753	3,753	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	65,407	66,600	71,839
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			71,839
Tax Required			62,858
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			62,858

## Page No. 6

Fire District 2

**NON-BUDGETED FUNDS**

2019

*(Only the actual budget year for 2017 is to be shown)*

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Spl Equipment		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	61,428	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Insurance Claim	2,439								
Equipment Sold	2,000								
Grant	4,999								
Transfer from General	8,342								
Total Receipts	17,780	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	79,208	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Lease	9,173								
Pumper	25,074								
Truck	14,500								
Radios	11,339								
Total Expenditures	60,086	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	19,122	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2019

The governing body of

Fire District 2

Cowley County

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at and will be available at this hearing.

## SUPPORTING COUNTIES

Cowley County (home county) Butler County

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	60,660	8.208	66,600	8.019	71,839	62,858	8.109
Debt Service							
Non-Budgeted Funds	60,086						
Totals	120,746	8.208	66,600	8.019	71,839	62,858	8.109
Less: Transfers	8,342		0		0		
Net Expenditures	112,404		66,600		71,839		
Total Tax Levied	58,907		61,131		xxxxxxxxxxxxxx		
Assessed Valuation:	7,076,157		7,623,444		7,752,090		

## Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	48,491
Total	0	0	48,491

\*Tax rates are expressed in mills.

0

0